IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.481 OF 2002

Mr.Mukesh M. Garg .. Appellant.

V/s.

Income-tax Officer, Ward 15(4) .. Respondent.

Mr.Atul Damle with Ms.Jyoti Dialani for the appellant.
Mr.K.R. Chaudhary i/b. P. Kapoor for the respondent.

**CORAM : R.M. LODHA, &**
**J.P. DEVADHAR, JJ.**

**DATED : 23RD AUGUST, 2004.**

**P.C. :**

Heard.

2. In the facts and circumstaces of this case the contention that even while processing the return under Section 143(1)(a), notice under Section 143(2) ought to have been given and the discretion under Section 139(9) ought to have been exercised in favour of the assessee cannot be accepted.

3. The Tribunal cannot be said to have erred in observing that the Assessing Officer relied upon the documents accompanying the return filed by the

assessee and the expenses as per revenue account were allowed. The said revenue account was furnished by the assessee and since the Assessing Officer placed reliance thereon, no notice was required to be given to the assessee.

4. No substantial question of law arises in this appeal. The appeal is dismissed in limine.

**(R.M. LODHA, J.)**

**(J.P. DEVADHAR, J.)**